--- 1/14th Pound - Series "C" - 155 x 15 mm. - scanned at 100% scale ---

The catalogue lists the 1/14th pound strips as follows:

RP-878 - 1/14th pound, *fine roulette*, with 4 mm. blue control numbers
RP-879 - 1/14th pound, *imperforate*, with 4 mm. blue control numbers

RT-231 - RP-878 stamped CANADA / TWIST in 2 mm. Roman letters

RP-941 - RP-879 overprinted **2-29** by Imperial Tobacco for the September 1939 Budget - imperforate
RP-962 - RP-879 mimeographed 1/14 by Macdonald Tobacco for the September 1939 Budget - imperforate
RP-963 - RP-879 mimeographed 1/14 by Macdonald Tobacco for the September 1939 Budget - imperforate
RP-990 - RP-879 overprinted **2/29** plus a killer **X** by Tuckett Tobacco for September 1939 - imperforate
RP-1001 - RP-878 overprinted **2/29** by BABN for the September 1939 Budget - *fine roulette* - **WANTED!**
RP-1002 - RP-879 overprinted **2/29** by BABN for the September 1939 Budget - imperforate
RP-1016 - RP-879 overprinted **2/29** and TWO TWENTY-NINTHS / **LB.** TOBACCO by BABN for 1939 - imperforate

RP-1034 - RP-879 surcharged **TWO (2) ¢ / EXCISE / TAX** by B. Houde Tobacco for June 1942 - imperforate
RP-1053 - RP-879 surcharged **2¢ / EXCISE / TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1081 - RP-879 mimeographed 1-10-D 2¢ by Macdonald Tobacco for 1942 - 2½ mm Roman - imperforate
RP-1081 - RP-879 mimeographed 1-10-D 2¢ by Macdonald Tobacco for 1942 - 3 mm Roman - imperforate
RP-1090 - RP-879 mimeographed 1-10-D 2¢ by Macdonald Tobacco for 1942 - 2 mm Gothic - imperforate
RP-1125 - RP-879 surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - a 3 mm figure
RP-1125a - RP-879 surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - a 4 mm figure
RP-1125b - RP-879 surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - a 5 mm figure

RP-1170 - RP-879 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate
RP-1171 - RP-878 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*

RP-1218 - RP-876 overprinted **1/14** and surcharged **2¢ / EXCISE TAX** by BABN for March 1943 - imperforate
RP-1256 - RP-1170 re-surcharged with **4¢** ■ by Imperial Tobacco for the March 1943 Budget - imperforate
RP-1315 - RP-1170 mimeographed 4¢ / Excise / Tax plus killer XX / XXX by Macdonald for 1943 - imperforate
RP-1324 - RP-1170 mimeographed 4¢ plus killer ▭ by Macdonald Tobacco for March 1943 - imperforate
RP-1325 - RP-1170 mimeographed 4¢ plus killer ▭ by Macdonald Tobacco for March 1943 – imperforate
RP-1368 - RP-1162 overprinted **1/14** re-surcharged **4¢** plus a 50 x 2 mm. killer by Rock City for 1943 - imperforate
RP-1369 - RP-1162 overprinted **1/14** re-surcharged **4¢** plus a 50 x 2 mm. killer by Rock City for 1943 - imperforate
RP-1387 - RP-1170 *hand-stamped* **4¢** by Tuckett Tobacco for the March 1943 Budget - imperforate
RP-1398 - RP-1170 re-surcharged **4¢ / EXCISE TAX** plus killer **X** by Tuckett Tobacco for 1943 - imperforate
RP-1407 - RP-1170 re-surcharged with **1-18-E** and **4c** plus killer XX by Tuckett Tobacco for 1943 - imperforate
RP-1582 - RP-1170 re-surcharged with **4¢** plus three killers by BABN for the March 1943 Budget - imperforate
RP-1631 - RP-1582 overprinted **1/10** by BABN for the March 1943 Budget - imperforate
RP-1691 - RP-879 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate

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The collection contains a *control-free* copy of the 1/14th pound strip. It could be termed a plate proof, but it was likely just cut from an unfinished imperforate sheet.

RP-879n - 1/14th pound, the imperforate plate proof

The 1/14th pound *fine roulette* strip is catalogued as **RP-878**. The hidden letters "A-W" indicate that the die was

approved in 1935. BABN reports that a plate contained 30 stamps – probably 3 x 10 impressions.

RP-878 - 1/14th pound, *fine roulette*, control **0004536**
Roller cancelled **11 - 50 - E** by "Imperial Tobacco", Toronto

0004536 ★		RP-878	1/14th pound, fine roulette, rollered **11 - 50 - E**
0029320		RP-878	1/14th pound, fine roulette, rollered **13-10-D**

When the wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the companies reduced their 1/14th pound package to 2/29th pound in an attempt to maintain an unchanged price on their brands. BABN overprinted **RP-878** (the 1/14th pound *fine roulette*) with a central 7½ mm. dark blue Roman **2/29**, with a 2 mm. Gothic **2/29** on each side, plus six vertical dark blue *killer bars* at the ends as the BABN provisional **RP-1001**. ***The illustrated fine roulette is from the collection of Fritz Angst*** **- WANTED!** Although the overprint dates from the1939 Budget, these strips were date coded in July 1940. The strips were probably returned to Ottawa / BABN from a smaller company and were overprinted late in 1939.

RP-1001 - **2/29** on 1/14th pound, *fine roulette*, control **0380329**
Coded **1-18-E / AKC** by "Tuckett Tobacco", Hamilton, in July 1940 **- *from the collection of Fritz Angst***

0363284	07/40	RP-1001	**2/29** on 1/14th pound, fine roulette, coded **1-18-E / AKC**
0380329	07/40	RP-1001	**2/29** on 1/14th pound, fine roulette, coded **1-18-E / AKC**

Returning to **RP-878** (the *fine roulette* 1/14th pound strip) - probably coming from 1935-36.

RP-878 - 1/14th pound, *fine roulette*, control **0637559**, coded **9-10-D** by "Tetrault Tobacco", Montreal

0637559		RP-878	1/14th pound, fine roulette, rollered **9-10-D**
0656060		RP-878	1/14th pound, fine roulette, rollered **5-10-D**
0788213		RP-878	1/14th pound, fine roulette, rollered **11-10-D**
0797715		RP-878	1/14th pound, fine roulette, rollered **11-10-D**
0954381	04/35	RP-878	1/14th pounds, fine roulette, mimeographed **1-10-D-4-35**

The **RP-878** strip illustrated below was purchased from Erling van Dam. It is stamped **CANADA / TWIST** in 2 mm. red Roman letters. It is catalogued under "CANADA TWIST" as **RT-231**. The first listed strip was taken from

eBay. I was outbid for this other strip.

RT-231 - 1/14th pound, *fine roulette*, control **1153736**, stamped **CANADA / TWIST**
Cancelled **1-E / TOBACCO** in rose-violet by "F. A. Wilkinson", Leamington, Ontario

1152770	RT-231	1/14th pound, fine roulette, roller coded **1-E / TOBACCO** Stamped **CANADA / TWIST** in 2 mm. Roman letters
1153736 ★	RT-231	1/14th pound, fine roulette, roller coded **1-E / TOBACCO** Stamped **CANADA / TWIST** in 2 mm. Roman letters

Chris Ryan - 'Canadian Revenue Newsletter', No. 42, June 2003

"The legitimacy of the **CANADA TWIST** overprint on this item might be in question. However, an official statement of tobacco revenue stamps issued during the fiscal year 1941-42 included the following:

Denomination of Twist Stamp -	1/14 pound
Quantity issued during 1941-42 -	18,000
Total Weight Represented -	1,286 lbs.

These figures indicate that some form of 1/14-pound Canada Twist stamp was in use circa 1941. Use of this stamp was probably very short-term. Official lists of available revenue stamps from 1924, 1926, 1935, 1937 and from 1939 all give 1/8-pound as the smallest denomination available for Canada Twist. As of October 1st 1941, the statutory authority for the Canada Twist licenses and stamps was revoked.

The cancel on the illustrated item supports the legitimacy of the overprint. The code **1-E** in the cancel corresponds to the "Customs and Excise" Port of Amherstburg, Ontario. A search of the Revenue Department's *Official List of Licenses* produces an entry at this Port during the 1935-41 period of one for "F.A. Wilkinson" of Mersea Township as a licensed manufacturer of Canada Twist. In the list for 1942, Wilkinson is promoted to the status o a full-fledged tobacco manufacturer at Leamington, which was also within the bounds of the Port of Amherstburg. His license was now **2-1-E**, representing Factory No. 2 of Port 1-E, whereas his previous Canada Twist license had not been assigned a number.

For the entire period of 1883-1941, the *Official List of Licenses* contains no entries other than Wilkinson's that were specifically designated as for Canada Twist. Under the Excise Act, licensed tobacco farmers could make and sell Canada Twist from leaf grown on their own farms. At one time, particularly in the 1800's, and especially in the Province of Quebec, many farmers were so licensed, but they were not recorded in the *Official Lists*. These farmers were not designated by a code number and purchased their duty-stamps already cancelled by the local excise officer.

The cancellation on the stamp is of the type applied by excise officers. It is not a manufacturer's cancel. A manufacturer's cancel would have incorporated the registered number of their factory as part of a repeating one-line form such as **2-1-E**.

When taken all together, the information suggests a scenario in which, circa 1935-41, "F. A. Wilkinson" was neither a licensed tobacco farmer nor a fully licensed tobacco manufacturer. It appears that some sort of special manufacturing license for Canada Twist alone had been issued to him. Then, as a consequence of the October 1941 withdrawal of Canada Twist licenses and stamps, Wilkinson's status was elevated to that of a fully licensed tobacco manufacturer."

Continuing with the *fine roulette* 1/14th pound strip - this example was from the *collection of Jim Hansen*.

1283324	RP-878	1/14th pounds, fine roulette, with an unreadable green roller cancellation

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--- RP-879 - 1/14th Pound - Series "C"- imperforate - 155 x 15 mm. ---

The first listed *dated* use of the *imperforate* 1/14th pound strip was from January 1936 by “Imperial Tobacco”, Granby, P.Q. *The illustrated strip, from the stock of Erling van Dam, is not in the collection.*

RP-879 - 1/14th pound, *imperforate*, control **A1314278**
Mimeographed **1-10-D-2-37** by “Macdonald Tobacco”, Montreal, in February 1937

1698984	01/36	RP-879	1/14th pound, imperforate, rollered **1-23-D / AGA**
4221945	04/36	RP-879	1/14th pound, imperforate, rollered **1-23-D / AGB**
4258014	04/36	RP-879	1/14th pound, imperforate, rollered **1-23-D / AGB**
4578964	06/36	RP-879	1/14th pound, imperforate, rollered **1-23-D / CGB**
5755805	06/36	RP-879	1/14th pound, imperforate, coded **1-18-E / 66**
6402414	07/37	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-36**
6428288	07/37	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-36**
7000522	08/36	RP-879	1/14th pound, imperforate, rollered **1-23-D / BGC**
7055096	09/36	RP-879	1/14th pound, imperforate, rollered **1-23-D / CGC**
7358964	12/36	RP-879	1/14th pound, imperforate, rollered **1-23-D / CGD**
7505185	01/37	RP-879	1/14th pound, imperforate, rollered **1-23-D / AHA**
A0623504	01/37	RP-879	1/14th pound, imperforate, coded **1-18-E / 17**
A0879586		RP-879	1/14th pound, imperforate, rollered 4-50-E / I-I-I
A1314278	02/37	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-37**
A2060888	02/37	RP-879	1/14th pound, imperforate, rollered **1-23-D / BHA**
A3195788	11/40	RP-879	1/14th pound, imperforate, mimeographed 6. . 13D / 04 .B2
A3329925		RP-879	1/14th pound, imperforate, mimeographed 6. . 13D only
A5291308	01/37	RP-879	1/14th pound, imperforate, rollered **6-10-D / AHA**
A6030076	10/37	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-37**
A6239618	11/37	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-37**
A6247012	11/37	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-37**
A7343653	12/37	RP-879	1/14th pound, imperforate, rollered **7-13-D / AHD**
A7403039	02/38	RP-879	1/14th pound, imperforate, rollered **7-13-D / BIA**
A7475819	04/38	RP-879	1/14th pound, imperforate, rollered **7-13-D / AIB**
A7475822	04/38	RP-879	1/14th pound, imperforate, rollered **7-13-D / AIB**
A7733464	11/37	RP-879	1/14th pound, imperforate, cancelled **1-18-E / 117**
A7939558	01/38	RP-879	1/14th pound, imperforate, rollered 4-50-E / B-A-8
A8205140	02/38	RP-879	1/14th pound, imperforate, rollered **1-23-D / BIA**
A8452825	12/37	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-37**
A8627159	01/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-1-38**
A8724241	01/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D- 1-38**
A8896800	02/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-38**
A9658373	03/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-38**
A9658793	03/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-38**
A9706804	03/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-38**
A9766426	04/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-38**
A9910925	04/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-38**
B0679682	07/38	RP-879	1/14th pound, imperforate, rollered 4-50-E / N-G-8
B2168069		RP-879	1/14th pound, imperforate, rollered **1-10-D**
B2822745	11/38	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-38**
B3004522	08/38	RP-879	1/14th pound, imperforate, rollered **1-23-D / BIC**
B3538243	11/38	RP-879	1/14th pound, imperforate, rollered **1-23-D / BID**
B3918351	11/38	RP-879	1/14th pound, imperforate, rollered **1-23-D / BID**
B4480494	01/39	RP-879	1/14th pound, imperforate, rollered **1-23-D / AJA**
B4490445	01/39	RP-879	1/14th pound, imperforate, rollered **1-23-D / AJA**
B4588572	02/39	RP-879	1/14th pound, imperforate, rollered **1-23-D / BJA**
B5483600	02/39	RP-879	1/14th pound, imperforate, rollered **1-23-D / BJA**
B7015579	02/39	RP-879	1/14th pound, imperforate, rollered **6-10-D / BJA**
C0468196	03/39	RP-879	1/14th pound, imperforate, cancelled **1-18-E / CJA**
C2469473	04/39	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-39**

C2730340	06/39	RP-879	1/14th pound, imperforate, rollered **7-13D / CJB**
C2895574	06/39	RP-879	1/14th pound, imperforate, cancelled **1-18-E / CJB**
C3728543		RP-879	1/14th pound, imperforate, rollered **1-10-D**

When the wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound the companies reduced their 1/14th pound package to 2/29th pounds as they attempted to maintain an unchanged 10¢ price on their brands. To provide a provisional, BABN overprinted *control-free* sheets of **RP-879** (the imperforate 1/14th pound strip) for use at 2/29th pounds using a central 7½ mm. Roman **2/29** with a 2½ mm. Gothic **2/29** on the left side, and adding a two-line 2 and 2½ mm. Gothic inscription TWO TWENTY-NINTHS / **LB.** TOBACCO in the control panel, plus six vertical *killer lines* at the ends, as the BABN provisional **RP-1016**.

RP-1016 - **2/29** on 1/14th pound, imperforate, without control numbering
Coded **1-18-E / BJD** by "Tuckett Tobacco", Hamilton, in November 1940

No controls	09/39	RP-1016	**2/29** on 1/14th pound, imperforate, rollered **4-50-E / T-I-9**
No controls	10/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-23D / AJD**
No controls	10/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **6-10D / AJD**
No controls	10/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **7-13D / AJD**
No controls	11/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **6-10D / BJD**
No controls	11/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-23D / BJD**
No controls★	11/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-18-E / BJD** - 2 copies
No controls	12/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-23D / CJD**
No controls	12/39	RP-1016	**2/29** on 1/14th pound, imperforate, coded **6-10D / CJD**
No controls	01/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKA**
No controls	01/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKA**
No controls	02/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **6-10D / BKA**
No controls	02/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-23D / BKA**
No controls	02/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-18-E / BKA**
No controls	03/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-23D / CKA**
No controls	03/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **1-18-E / CKA**
No controls	03/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **7-13D / CKA**
No controls	04/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKB**
No controls	04/40	RP-1016	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKB**
No controls	06/40	RP-1016	**2/29** on 1/14th pound, imperforate, rollered **4-50-E / A-F-0**
No controls	07/40	RP-1016	**2/29** on 1/14th pound, imperforate, rollered **4-50-E / A-G-0**

In October 1939, "Tuckett Tobacco", Hamilton, overprinted **RP-879** (the imperforate 1/14th pound strip) in black ink with a central 4½ mm. Roman **2 ---- 29**, with a 4½ mm. Roman **2/29** both at the left end and as a *killer* at the right end, plus a 4½ mm. *killer* Roman **X** on the left, as the company provisional **RP-990**.

The sheets were obtained from Ottawa after the 1939 Budget had been tabled, and thus the strips are *date coded* to indicate that the tobacco is additional *excise duty paid* when the product was delivered for consumption. The control numbers match the 1/14th pound sequence. *The strip illustrated below comes from a later batch*.

RP-990 - 1/14th pound, *imperforate*, overprinted **2/29**, control **A1314278**
Code dated **1-18-E / AJD** by "Tuckett Tobacco", Hamilton, in October 1939

C5070076	10/39	RP-990	**2/29** on 1/14th pounds, imperforate, coded **1-18-E / AJD**

Meanwhile in mid-1939, before the September 12th Budget was tabled, "Imperial Tobacco" had continued its run on **RP-879** (the imperforate 1/14th pound strip). *The strip scanned below is from an earlier batch*.

RP-879 - 1/14th pound, *imperforate*, control **A1314278**
Mimeographed **1-10-D-2-37** by "Macdonald Tobacco", Montreal, in February 1937

C5336192	06/39	RP-879	1/14th pound, imperforate, rollered **1-23D / CJB**
C5613085	07/39	RP-879	1/14th pound, imperforate, rollered **1-23D / AJC**
C5751911	07/39	RP-879	1/14th pound, imperforate, rollered **1-23D / AJC**
C6292004	06/39	RP-879	1/14th pound, imperforate, cancelled **6-10D / CJB**
C8032163	07/39	RP-879	1/14th pound, imperforate, cancelled **6-10D / AJC**
D0140599	08/39	RP-879	1/14th pound, imperforate, rollered **1-23D / BJC**
D0140954	08/39	RP-879	1/14th pound, imperforate, rollered **1-23D / BJC**

In October 1939 "Imperial Tobacco", Granby, overprinted their *on-hand* sheets of **RP-879** (the imperforate 1/14th pound strip) in black ink with a central 6 mm. Gothic **2-29**, and a 4 mm. Gothic **2/29** on each side, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-941**. The strips are *date coded* to

indicate that the tobacco was added *excise duty paid* when the sheets were overprinted. The control numbers match the 1/14th pound sequence.

RP-941 - **2-29** on 1/14th pound, imperforate, control **D0398001**
Coded **1-23D / AJD** by "Imperial Tobacco", Granby, in October 1939

D0392274★	10/39	RP-941	**2-29** on 1/14th pound, imperforate, coded **1-23D / AJD**
D0390986	10/39	RP-941	**2-29** on 1/14th pound, imperforate, coded **1-23D / AJD**
D0395206	10/39	RP-941	**2-29** on 1/14th pound, imperforate, coded **1-23D / AJD**
D0398001★	10/39	RP-941	**2-29** on 1/14th pound, imperforate, coded **1-23D / AJD**
D0424466	10/39	RP-941	**2-29** on 1/14th pound, imperforate, coded **1-23D / AJD**

"Imperial Tobacco", Montreal, had used the following copies of **RP-879** (the imperforate 1/14th pound strip) early in September 1939, prior to the tabling of the Budget on September 12th.*The illustrated strip is however from 1942, and the second run through the control numbers*.

RP-879 - 1/14th pound, *imperforate*, control **C8505021**
Code dated **6-10D / BMB** in May 1942 by "Imperial Tobacco", Montreal

D2077739	09/39	RP-879	1/14th pound, imperforate, rollered **6-10D / CJC**
D2710583	09/39	RP-879	1/14th pound, imperforate, rollered **6-10D / CJC**
D3099187	09/39	RP-879	1/14th pound, imperforate, rollered **6-10D / CJC**

When the next Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the companies resumed production of the 1/14th pound package - probably at the price of 15¢ per package.

Used for 1/14th pound production after the Budget of June 24th 1940, by "Royal Canadian Tobacco", Toronto, were the following strips taken from their *pre-Budget* stock. I do not have a copy to scan.

D3283097	07/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-G-0**
D3283847	07/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-G-0**

In October for the Budget of 1939, "Tuckett Tobacco", Hamilton, overprinted additional sheets of RP-879 (the imperforate 1/14th pound strip) with a central 4½ mm. Roman **2 ---- 29**, with a 4½ mm. Roman **2/29** on the left side and also as a *killer* on the right side, plus a 4½ mm. *killer* Roman **X** on the left, as the provisional **RP-990**.

The sheets were obtained from Ottawa after the 1939 Budget had been tabled, and thus the strips are *date coded* to indicate that the tobacco is additional *excise duty paid* when the product was delivered for consumption. The control numbers match the 1/14th pound sequence.

RP-990 - **2/29** on 1/14th pound, imperforate, control **D3720217**
Coded **1-18-E / AJD** by "Tuckett Tobacco", Hamilton, in October 1939

D3720217★	10/39	RP-990	**2/29** on 1/14th pound, imperforate, coded **1-18-E / AJD**

The following imperforate 1/14th pound strips were used by "Tuckett Tobacco", Hamilton for production in April 1940 prior to the June 24th Budget. The following strips were obtained from Ottawa as returned from a smaller company. I do not have a copy to scan.

D3770103	04/40	RP-879	1/14th pound, imperforate, coded **1-18-E / AKB**
D3774209	04/40	RP-879	1/14th pound, imperforate, coded **1-18-E / AKB**

Also in October 1939, "Imperial Tobacco", Montreal, overprinted additional sheets of **RP-879** (the imperforate 1/14th pound strip) with a central 6 mm. Gothic **2-29** and a 4 mm. Gothic **2/29** at each side, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-941**. *The illustrated strip comes from the previous batch of sheets used at Granby*. The sheets were *date coded* to indicate that the tobacco was *excise duty paid* when the product was delivered for consumption.

RP-941 - **2-29** on 1/14th pound, imperforate, control **D0398001**
Coded **1-23D / AJD** by "Imperial Tobacco", Granby, in October 1939

D4010781	10/39	RP-941	**2-29** on 1/14th pound, imperforate, coded **6-10D / AJD**
D4151118	10/39	RP-941	**2-29** on 1/14th pound, imperforate, coded **6-10D / AJD**

I feel certain that "Customs and Excise", Ottawa, was selling its pre-Budget stock sheets to the major companies for company overprinting. The smaller companies were returning their *obsolete stock* to "Customs & Excise", Ottawa, who forwarded the items to the larger manufacturers to be company overprinted. A war was now in progress, and BABN had many other things to print. This accounts for the different control-numbered overprinted batches of the same Brandom item. This practice was to continue through the company overprints and surcharges for the June 1942 Budget, and was only discontinued when the legislation concomitant with the Budget of March 1943 changed the procedure for paying excise duties and taxes on tobacco products.

Chris Ryan reports that from March 1943 the companies were no longer required to pay *up-front* for their excise tax stamps. Payment for production was now made on a monthly deferred basis (at the end of the following month). Stamps and strips were supplied on demand, and there was no need for a company to incur the expense of making surcharges, except for those sheets *on-hand*, to keep production moving, or as a service to Ottawa.

"Macdonald Tobacco" had continued production of the 1/14th pound package after the September 1939 Budget, using the definitive **RP-879**. They either absorbed the *excise duty* increase, or were underselling the competition.

D4911901	11/39	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-39**

Late in 1939, BABN overprinted *control-numbered* sheets of **RP-879** (the imperforate 1/14th pound strip) with a central 7½ mm. dark blue Roman **2/29**, and a 2 mm. Gothic **2/29** on both sides, plus six vertical dark blue *killer bars* at the ends as the provisional **RP-1002**.

RP-1002 - **2/29** on 1/14th pounds, imperforate, control **D6479160**
Coded **1-23D / AKA** by "Imperial Tobacco", Granby, in January 1940 - a *pasted-up* copy from a roll

D5860323	11/39	RP-1002	**2/29** on 1/14th pound, imperforate, coded **7-13D / BJD**
D5900075	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKA**
D5900044	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKA**
D5900078	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKA**
D5900117	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKA**
D5900118	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKA**
D5900154	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **7-13D / AKA**
D5949473★	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **4-50-E / A-B-O**
D6039065	12/39	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-18-E / CJD**
D6042226	12/39	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-18-E / CJD**
D6055459	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-18-E / AKA**
D6056809	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-18-E / AKA**
D6153685★	02/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-18-E / BKA**
D6196578	12/39	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / CJD**
D6199519	12/39	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / CJD**
D6199872	12/39	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / CJD**
D6367797	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKA**
D6412905	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKA**
D6417932	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKA**
D6457030	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKA**
D6457039	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKA**
D6479160★	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKA**
D6494264	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKA**
D6753422	12/39	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / CJD**
D7264921	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKA**
D7346117	02/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / BKA**
D7401098	02/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / BKA**
D7663304	03/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / CKA**
D8584074	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKB**
D8897580	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKB**

"Macdonald Tobacco" had continued production of the 1/14th pound package after the September 1939 Budget, using the definitive **RP-879**. They either absorbed the *excise duty* increase, or were underselling the competition...

D8909133	04/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-04-40**

BABN overprinted additional *control-numbered* sheets of **RP-879** (the imperforate 1/14th pound strip) with a central 7½ mm. dark blue Roman **2/29**, and a 2 mm. Gothic **2/29** on both sides, plus six vertical dark blue *killer bars* at the ends as the provisional **RP-1002**.

RP-1002 - **2/29** on 1/14th pound, imperforate, control **D9338750**
Coded **1-18-E / AKC** by "Tuckett Tobacco", Hamilton, in July 1940

D8934234	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKB**
D8975399	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKB**
D9094592	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-23D / AKB**
D9119468	01/40	RP-1002	**2/29** on 1/14th pound, imperforate, code missing
D9282263	06/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-18-E / CKB**
D9338750★	07/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **1-18-E / AKC**
D9439773	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKB**
D9517178	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKB**
D9614498	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKB**
D9780412	04/40	RP-1002	**2/29** on 1/14th pound, imperforate, coded **6-10D / AKB**

When the Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the most companies reduced package sizes again, but "Macdonald Tobacco" overprinted **RP-874** (the imperforate 1/15th pound strip) to the ***larger*** 1/14th pound denomination.

Initially the mimeograph was in ***black ink*** with a central 13 mm. thin Gothic 1/14, with an elite typewritten 1/14 at each side, plus five thin vertical *killer lines* at the ends as the company provisional **RP-962**. The control numbers are in the 1/15th pound sequence current at Macdonald's in mid-1940.

RP-962 - 1/14 on 1/15th pound, imperforate, control **K1174877**
Mimeographed ***in black ink***, rollered **1-10-D** by "Macdonald Tobacco", Montreal

K1174877★	RP-692	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1215354	RP-692	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

As can be seen from the control numbering, Macdonald's ***black*** mimeograph **RP-962** preceded the ***violet*** ink version **RP-963**. It is possible that the black inking was made on sheets purchased at the old Budget rate, and that the violet ink versions were made on sheets purchased under the increased 1940 Budget rate since, at least on cigarettes, the Macdonald Tobacco black overprint usually preceded the violet ink overprint.

RP-963 - 1/14 on 1/15th pound, imperforate, control **K1505272**
Mimeographed ***in violet ink***, rollered **1-10-D** by "Macdonald Tobacco", Montreal

K1468839	RP-693	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1474555	RP-693	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1505272★	RP-693	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1505332	RP-693	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

These same two overprints can be found using higher control numbered batches. Were the office staff in charge of the stencilling paying any attention to the control number sequencing?

RP-962 - 1/14 on 1/15th pound, imperforate, control **K1548291**
Mimeographed ***in black ink***, rollered **1-10-D** by "Macdonald Tobacco", Montreal

K1548291★	RP-692	1/14 on 1/15th pound, imperforate, rollered **1-10-D**
K1579519	RP-692	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

Dr. Earle Covert records the following **RP-963** violet overprint on a later batch of strips

K1616947	RP-693	1/14 on 1/15th pound, imperforate, rollered **1-10-D**

When the Budget of June 24th 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound, the companies revived the 1/14th pound size, probably increasing the price to 15¢ per package

On July 1st 1940, the Province of Quebec enacted at flat 10% tobacco tax. It is possible that the 1/14th pound pouch was for

sale across Canada, except in Quebec where the 2/29th pound pack was sold at the same price.

RP-879 - 1/14th pound, imperforate, control **F3170335**
Mimeographed **1-10-D-9-40** by "Macdonald Tobacco", Montreal, in September 1940

E0764730		RP-879	1/14th pound, imperforate, rollered **1-10-D**
E0826741	06/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-40**
E1127901	06/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-40**
E1814180		RP-879	1/14th pound, imperforate, rollered **1-10-D**
E1833784	07/40	RP-879	1/14th pound, imperforate, rollered **6-10D / AKC**
E1836664	07/40	RP-879	1/14th pound, imperforate, rollered **6-10D / AKC**
E2414945	07/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-G-0**
E2430236	07/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-G-0**
E2653226	08/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-H-0**
E3567575	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E4166165	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E4317313★	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E4329196	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E4387477	10/40	RP-879	1/14th pound, imperforate, rollered **7-13D / AKD**
E4706110	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E4707340	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E5228158	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E5239390	07/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-40**
E5925449	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E6146511	09/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-I-0**
E6311082	09/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-I-0**
E6521495★	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E7433485	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E7448545	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E7526591	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E8137603	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E8157633★	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E8541128	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E8541158	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
E9279386	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
F0765464	08/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-40**
F0972644	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F0973544	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F1309827	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F1310157	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F1310217	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F1389119	10/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-J-0**
F1774351	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F1869876	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F2214020		RP-879	1/14th pound, imperforate, rollered **1-10-D** in black ink
F2663412		RP-879	1/14th pound, imperforate, rollered **1-10-D**
F2882445		RP-879	1/14th pound, imperforate, without coding
F3170335	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F3277619	09/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-40**
F4199742	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F4381796	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F4703047	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F4925531	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F5468412	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F5900939	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F5923799	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**

F6273166	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F6754061	10/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-40**
F8557227	11/40	RP-879	1/14th pound, imperforate, mimeographed 6. . 13D / 04B2
F8562594	11/40	RP-879	1/14th pound, imperforate, mimeographed 6. . 13D / 04B2
F8566377	11/40	RP-879	1/14th pound, imperforate, mimeographed 6. . 13D / 04B2
F8591235	11/40	RP-879	1/14th pound, imperforate, mimeographed 6. . 13D / 04B2

These “Rock City” cancellations are interesting. I had always presumed that the penultimate letter in their code (at this time) read as “A” - 1st quarter; “B” - 2nd quarter; “C” - 3rd quarter, and “D” - 4th quarter of the calendar year. From data obtained on these Series “C” 1/14th pound “P” strips, it is possible that the quarters were being read as the quarter of the ***fiscal*** year.

F8754546	11/40	RP-879	1/14th pound, imperforate, rollered **7-13D / BKD**
F9354834	12/40	RP-879	1/14th pound, imperforate, rollered **4-50-E / A-L-0**
F9478156	01/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.A.1**
G0207174	11/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-40**
G0207054	11/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-40**
G0990410	11/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-40**
G1355158		RP-879	1/14th pound, imperforate, rollered **1-10-D**
G1811503	11/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-40**
G2004486		RP-879	1/14th pound, imperforate, without coding
G2372284	11/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-40**
G2919845	11/40	RP-879	1/14th pound, imperforate, rollered **7-13D / BKD**
G3081116	11/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-40**
G3185214	12/40	RP-879	1/14th pound, imperforate, rollered **7-13D / CKD**
G3753818	11/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-40**
G5645905		RP-879	1/14th pound, imperforate, rollered **13-10-D**
G5664684		RP-879	1/14th pound, imperforate, rollered **13-10-D**
G6193050	12/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-40**
G6193080	12/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-40**
G6719243	01/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALA**
G6719497	01/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALA**
G8639189		RP-879	1/14th pound, imperforate, rollered **1-10-D**
G9273529	12/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-40**
G9428500	12/40	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-40**
G9994936		RP-879	1/14th pound, imperforate, rollered **1-10-D**
H0019399		RP-879	1/14th pound, imperforate, rollered **1-10-D**
H0213144	01/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.A.1**
H0344602	02/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.B.1**
H2053343	01/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALA**
H2571016	01/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALA**
H2978073	01/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-1-41**
H3096237	01/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-1-41**
H3921622	01/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALA**
H4474336★	01/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALA**
H4675615★	01/41	RP-879	1/14th pound, imperforate, coded **1-18-E / ALA**
H4852110	01/41	RP-879	1/14th pound, imperforate, mimeographed **10-D-1-1-41**
H4852230	01/41	RP-879	1/14th pound, imperforate, mimeographed **10-D-1-1-41**
H8158763	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
H8173014	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
H8496655		RP-879	1/14th pound, imperforate, used without a cancellation
H8564709	02/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.B.1**
H8682738	02/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.B.1**
H8804926	02/41	RP-879	1/14th pound, imperforate, rollered **7-13D / BLA**
H9368782	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
H9755009	02/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-41**
J0213637	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J0924158	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J1009183	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J1367473	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J1811233	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J1811244	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**

J2825228	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J2825229	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J3333235	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J4842981	02/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-41**
J4641320	02/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLA**
J5307351	03/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLA**
J6524576	03/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLA**
J7424258	03/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLA**
J7424711	03/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLA**
J7540609	03/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLA**
J7724839	03/41	RP-879	1/14th pound, imperforate, rollered **7-13D / CLA**
J8189407	03/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.C.1**
J8794130	03/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLA**
J8911778	03/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-41**
K0420341	03/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-41**
K2666359	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
K2840531	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
K3186715	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
K3342439	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
K3495349		RP-879	1/14th pound, imperforate, rollered **1-10-D**
K4360414	04/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.D.1**
K5096917	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
K5355363	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
K5573333	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
K5753573	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
K5766358	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
K5769771	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
K6953279	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
K7399840	04/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALB**
K7591460	04/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALB**
K9322615	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
K9549647	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
K9660266	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
K9660562	04/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALB**
L1204357	04/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-41**
L1237908		RP-879	1/14th pound, imperforate, rollered **1-10-D**
L1389676	05/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-41**
L1873193	05/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLB**
L4061575	06/41	RP-879	1/14th pound, imperforate, coded **1-18-E / CLB**
L4083182	06/41	RP-879	1/14th pound, imperforate, coded **1-18-E / CLB**
L4383305	05/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLB**
L5028398	05/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-41**
L5308081★	05/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLB**
L5403801	05/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-41**
L5793160	06/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.F.1**
L6015923	05/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-41**
L7741082	05/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLB**
L8139933	06/41	RP-879	1/14th pound, imperforate, rollered **7-13D / CLB**
M0255477	06/41	RP-879	1/14th pound, imperforate, rollered **7-13D / CLB**
M0256308	06/41	RP-879	1/14th pound, imperforate, rollered **7-13D / CLB**
M0448331	06/41	RP-879	1/14th pound, imperforate, rollered **7-13D / CLB**
M1823905	06/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLB**
M2064177		RP-879	1/14th pound, imperforate, rollered **1-10-D**
M2067414	06/41	RP-879	1/14th pound, imperforate, rollered **7-13D / CLB**
M2215139	06/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-41**
M2620510	06/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-41**
M2620570	06/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-41**
M3194564	06/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLB**
M3766399	06/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-41**
M5797648	07/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALC**
M6787641	06/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLB**
M6832787	06/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLB**

M7523765	06/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-41**
M8011645	06/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-41**
M8608513	06/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLB**
M9066182	07/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALC**
M9305989	07/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALC**
N1525261	07/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALC**
N1609989	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N1819252	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N1861341	07/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALC**
N1977881		RP-879	1/14th pound, imperforate, without coding
N2314085	07/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALC**
N2881004	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N3837968	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N4870341	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N5004224	07/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALC**
N5382504	07/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALC**
N5422073	07/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALC**
N5744841	08/41	RP-879	1/14th pound, imperforate, coded **1-18-E / BLC**
N6577967	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N6578447	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N6577967	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N6880819	07/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-7-41**
N7962370★	08/41	RP-879	1/14th pound, imperforate, rollered **7-13D / BLC**
N7999985	08/41	RP-879	1/14th pound, imperforate, rollered **7-13D / BLC**
N8093419	08/41	RP-879	1/14th pound, imperforate, rollered **7-13D / BLC**
N9936715	08/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-41**
P0123215	08/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-41**
P1902929	08/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-8-41**
P3262961		RP-879	1/14th pound, imperforate, mimeographed **13-10-D**
P4739014	08/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLC**
P4782635	08/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLC**
P7249272	08/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLC**
P9610299	09/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLC**
Q0444895	09/41	RP-879	1/14th pound, imperforate, rollered **7-13D / CLC**
Q0882350	09/41	RP-879	1/14th pound, imperforate, rollered **4-50-E / B.I.1**
Q1883859	09/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-41**
Q1929260	09/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLC**
Q2899007	09/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-9-41**
Q3151678	10/41	RP-879	1/14th pound, imperforate, coded **1-18-E / ALD**
Q3531632	09/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLC**
Q4243823	09/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLC**
Q4519395	09/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLC**
Q4944268	09/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLC**
Q5749678	09/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLC**
Q7255215		RP-879	1/14th pound, imperforate, without coding
Q8241217	10/41	RP-879	1/14th pound, imperforate, coded **1-18-E / ALD**
Q8323992	10/41	RP-879	1/14th pound, imperforate, coded **1-18-E / ALD**
Q8706296	10/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-41**
Q8780423	10/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALD**
Q9446411	10/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALD**
Q9956201	10/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-41**
R0332439	10/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-41**
R0403116	10/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALD**
R1018514		RP-879	1/14th pound, imperforate, rollered **1-10-D**
R1200545	10/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-41**
R1205541	10/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-10-41**
R2826271	10/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALD**
R3152409	10/41	RP-879	1/14th pound, imperforate, rollered **6-10D / ALD**
R3982039		RP-879	1/14th pound, imperforate, rollered **1-10-D**
R4835014	10/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALD**
R4888545	10/41	RP-879	1/14th pound, imperforate, rollered **7-13D / ALD**
R5155379	11/41	RP-879	1/14th pound, imperforate, coded **1-18-E / BLD**

R5202448	11/41	RP-879	1/14th pound, imperforate, coded **1-18-E / BLD**
R5203197	11/41	RP-879	1/14th pound, imperforate, coded **1-18-E / BLD**
R5205388	11/41	RP-879	1/14th pound, imperforate, coded **1-18-E / BLD**
R5213496	11/41	RP-879	1/14th pound, imperforate, coded **1-18-E / BLD**
R5555821	01/42	RP-879	1/14th pound, imperforate, rollered **4-50-E / C.A.2**
R7559229	11/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-41**
R8545505	11/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-41**
R9811072	11/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-41**

--- A new control sequence began at 0000001 after R9999999 was reached ---

RP-879 - 1/14th pounds, imperforate, control **A6400977**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

0511874		RP-879	1/14th pound, imperforate, rollered **1-10-D**
0840456	11/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-41**
1013966	11/41	RP-879	1/14th pound, imperforate, rollered **6-10D / BLD**
1255584		RP-879	1/14th pound, imperforate, rollered **1-10-D**
1698984		RP-879	1/14th pound, imperforate
2048985	11/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-41**
2401902	11/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-41**
2733123	11/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-11-41**
3283760	12/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLD**
4370659	03/42	RP-879	1/14th pound, imperforate, coded **1-18-E / CMA**
4373377	03/42	RP-879	1/14th pound, imperforate, coded **1-18-E / CMA**
6106873	12/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLD**
6233299	12/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-41**
6233386	12/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-41**
6428288	12/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-41**
8092803	12/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLD**
8092957	12/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLD**
8371353	12/41	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-12-41**
8731675	12/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLD**
8968419	12/41	RP-879	1/14th pound, imperforate, rollered **6-10D / CLD**
A0084868	01/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-1-42**
A0661329	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A0675204	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A1032484	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A1435817	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A3559746	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A3876042	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A3908015	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A4359315	04/42	RP-879	1/14th pound, imperforate, coded **1-18-E / AMB**
A4527193	01/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-1-42**
A4731689	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / 12**
A5321313	01/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMA**
A6115493	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**
A6115498	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**
A6400977		RP-879	1/14th pound, imperforate, rollered **1-10-D**
A6749396	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**
A6895114	01/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-1-42**
A7290123	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**
A7439936	02/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-42**
A8762613		RP-879	1/14th pound, imperforate, rollered **1-10-D**
B1494264	02/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-42**
B1628471	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**

B1852019	02/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-42**
B1853640	02/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-2-42**
B1893787	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**
B1934566	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**
B1934566	02/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMA**
B3898874	03/42	RP-879	1/14th pound, imperforate, rollered **6-10D / CMA**
B4320466	03/42	RP-879	1/14th pound, imperforate, rollered **6-10D / CMA**
B5019120	03/42	RP-879	1/14th pound, imperforate, rollered **6-10D / CMA**
B5953637	03/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-42**
B6441945	03/42	RP-879	1/14th pound, imperforate, rollered **6-10D / CMA**
B6991126		RP-879	1/14th pound, imperforate, rollered **1-10-D**
B7861311	03/42	RP-879	1/14th pound, imperforate, rollered **7-13D / CMA**
B8134909	03/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-42**
B8553578	03/42	RP-879	1/14th pound, imperforate, rollered **6-10D / CMA**
B9184565	03/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-3-42**
B9686080	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C0394506	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C0398313	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C0604210	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C1339942	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C1488408		RP-879	1/14th pound, imperforate, rollered **1-10-D**
C2717914	04/42	RP-879	1/14th pound, imperforate, rollered **7-13D / AMB**
C2957852	05/42	RP-879	1/14th pound, imperforate, coded **1-18-E / BMB**
C3295812	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C3594041	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C4342171	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C4089784	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C4689401	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C4380439	04/42	RP-879	1/14th pound, imperforate, rollered **6-10D / AMB**
C5783431	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C5784771	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C5785853	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C5787206	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C5815911	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C6609058	04/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-4-42**
C6766435	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
C6861530	05/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMB**
C6875673	05/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMB**
C6937817	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
C7078270	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
C7550520	05/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMB**
C7877746	05/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMB**

RP-879 - 1/14th pound, imperforate, control **C8505021**
Roller coded **6-10D / BMB** by "Imperial Tobacco", Montreal, in May 1942

C8505021★	05/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMB**
C8524882	05/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMB**
C8703936	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
C8893281	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**

When the Budget of June 23rd 1942, under the "Special War Measures Act", while maintaining the *excise duty* at 35¢ per pound, imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Tuckett Tobacco" Hamilton, surcharged **RP-879** (the imperforate 1/14th pound strip) with their two-line tall E's Roman /

Gothic surcharge **2¢ / EXCISE TAX** as the company surcharge **RP-1125**.

The uncoded surcharges probably come from June / July 1942, and were made on sheets purchased at the pre-Budget rate. These bear no date coding and the tobacco was *excise tax payable* when delivered for consumption. Those bearing the *one-time* company code **1-18-E**, were probably purchased after the 1942 Budget, and thus the tobacco was *excise tax paid* when delivered for consumption. Apparently a type-set surcharge - many format variations occur.

RP-1125b - **2¢ / EXCISE TAX** on 1/14th pound, imperforate, control **C9850819**
The tall E's red Gothic surcharge by "Tuckett Tobacco", Hamilton - with a 5 mm. Roman figure

C9850819★	RP-1125b	**2¢ / EXCISE TAX** on 1/14th pound, with a 5 mm. Roman figure

RP-1125a - **2¢ / EXCISE TAX** on 1/14th pound, imperforate, control **C9867720**
The tall E's red Gothic surcharge by "Tuckett Tobacco", Hamilton - with a 4 mm. Roman figure

C9867720	RP-1125a	**2¢ / EXCISE TAX** on 1/14th pound, with a 4 mm. Roman figure

RP-1125 - **2¢ / EXCISE TAX** and **1-18-E** on 1/14th pound, imperforate, control **C9908990**
The tall E's surcharge by "Tuckett Tobacco", Hamilton - with a 3 mm. Roman figure

C9868082★	RP-1125a	**2¢ / EXCISE TAX** on 1/14th pound, with a 4 mm. Roman figure
C9908990★	RP-1125	**2¢ / EXCISE TAX** on 1/14th pound, with a 3 mm. Roman figure
C9949656	RP-1125	**2¢ / EXCISE TAX** on 1/14th pound, with a 3 mm. Roman figure

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The following imperforate 1/14th pound strips were used prior to the tabling of the June 1942 Budget. *The copy below has been previously illustrated.*

RP-879 - 1/14th pound, imperforate, control **C8505021**
Roller coded **6-10D / BMB** by "Imperial Tobacco", Montreal, in May 1942

D0148300	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
D1666773	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
D2668039	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
D2944333	05/42	RP-879	1/14th pound, imperforate, rollered **6-10D / BMB**
D4214643	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
D5653905	05/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-5-42**
D9783564	06/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-42**
D8908133	06/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-42**
D7960435	06/42	RP-879	1/14th pound, imperforate, rollered **6-10D / CMB**
D8912273	06/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-42**

For the Budget of June 24th 1942, "B. Houde Tobacco", Quebec City, surcharged **RP-879** (the imperforate 1/14th pound strip) with their 3 and 1½ mm. Gothic **TWO (2) ¢ / EXCISE / TAX** as the company provisional **RP-1034**. This is a *one-time* surcharge / cancellation coding. Their use of the date code, indicates that the sheets were purchased *post-Budget*, and thus the tobacco was *excise tax paid* when delivered for consumption.

RP-1034 - TWO (2) ¢ / EXCISE / TAX on 1/14th pound, imperforate, control **D9549570**
Coded **7-13D / AMC** by "B. Houde Tobacco", Quebec City, in July 1942

D9549570★	07/42	RP-1034	**TWO (2) ¢ / EXCISE / TAX** on 1/14th pound, coded **7-13D / AMC**
D9637062	07/42	RP-1034	**TWO (2) ¢ / EXCISE / TAX** on 1/14th pound, coded **7-13D / AMC**

The following imperforate 1/14th pound strips were used by "Tuckett Tobacco" prior to the tabling of the June 24th 1942 Budget.

RP-879 - 1/14th pound, imperforate, control **D9783564**
Mimeographed **1-10-D-6-42** by "Tuckett Tobacco", Hamilton, in June1942

D9783564	06/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-42**
E0032094	06/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-42**
E1127901	06/42	RP-879	1/14th pound, imperforate, mimeographed **1-10-D-6-42**

Under the 1942 Budget "Imperial Tobacco" surcharged **RP-879** (the imperforate 1/14th pound strip) in two lines of 4 and 2½ mm. Gothic with **2¢ / EXCISE TAX** as **RP-1053**. Undated and uncoded, these strips come from June / July 1942, and were in stock at "Imperial Tobacco" as the Budget was tabled, thus the tobacco was *excise tax payable*

when delivered for consumption. *The illustrated strip is not in the collection*.

RP-1053 - **2¢ / EXCISE TAX** on 1/14th pound, imperforate, control **E1523994**
Surcharged by Imperial Tobacco for the June 1942 Budget

E1523994	RP-1053	**2¢ / EXCISE TAX** on 1/14th pound, imperforate
E1612516	RP-1053	**2¢ / EXCISE TAX** on 1/14th pound, imperforate
E1613243	RP-1053	**2¢ / EXCISE TAX** on 1/14th pound, imperforate

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At the same time, "Tuckett Tobacco", Hamilton, surcharged a later batch of **RP-879** (the imperforate 1/14th pound strip) in two Gothic lines with **2¢ / EXCISE TAX** as the Tuckett provisional **RP-1125**. The figure measures 3 mm. in height.

RP-1125 - **2¢ / EXCISE TAX** and **1-18-E** on 1/14th pounds, imperforate, control **E1781692**
The tall E's *one-time* red Gothic surcharge by "Tuckett Tobacco", Hamilton - with a 3 mm. Roman **2**

E1781692★	RP-1125	**2¢ / EXCISE TAX** on 1/14th pounds, imperforate, with **1-18-E**
E1794880	RP-1125	**2¢ / EXCISE TAX** on 1/14th pounds, imperforate, with **1-18-E**
E1815402	RP-1125	**2¢ / EXCISE TAX** on 1/14th pounds, imperforate, with **1-18-E**
E1835764	RP-1125	**2¢ / EXCISE TAX** on 1/14th pounds, imperforate, with **1-18-E**

Meanwhile "Imperial Tobacco" produced the following company surcharge **RP-1053** using a later batch of higher control numbered sheets of **RP-879**, which (since it is *without* a date code) probably came from pre-Budget Imperial Tobacco stock.

RP-1053 - **2¢ / EXCISE TAX** on 1/14th pound, imperforate, control **E2004341**
Surcharged by Imperial Tobacco for the June 1942 Budget

E2004341★	RP-1053	**2¢ / EXCISE TAX** on 1/14th pound, imperforate

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Under the Budget of June 23rd 1942 "Macdonald Tobacco", Montreal, mimeographed **RP-879** (the imperforate 1/14th pound strip) using ***red ink*** with a repeating one-line 2½ mm typewritten 1-10-D-2¢ as **RP-1081**.

RP-1081 - 1-10-D-2¢ on 1/14th pound, imperforate, control **E2372116**
Multiple red mimeographs by "Macdonald Tobacco", Montreal - 2½ mm. Roman characters

E2349006	RP-1081	1/14th pound, imperforate, 2½ mm. mimeograph 1-10-D-2¢

RP-1082 - 1-10-D-2¢ on 1/14th pound, imperforate, control **E2397568**
Multiple red mimeographs by "Macdonald Tobacco", Montreal - 3 mm. Roman characters

E2349101	RP-1082	1/14th pound, imperforate, 3 mm. mimeograph 1-10-D-2¢
E2372116★	RP-1082	1/14th pound, imperforate, 3 mm. mimeograph 1-10-D-2¢
E2397568★	P-769/617a	1/14th pound, imperforate, 2½ mm. mimeograph 1-10-D-2¢

RP-1090 - 1-10-D-2¢ on 1/14th pound, imperforate, control **E2591921**
Multiple red mimeographs by "Macdonald Tobacco", Montreal - 2½ mm. Gothic characters

E2591921★	RP-1090	1/14th pound, imperforate, 2½ mm. Gothic mimeographed 1-10-D-2¢

As noted above, there are many variant formats which came from the different stenographers and typewriters preparing the Gestetner stencils - with and without serifs, and in various size fonts.

For general distribution under the Budget of June 1942 BABN surcharged **RP-879** (the imperforate 1/14th pound strip) with a three-line 3 and 2½ mm. Gothic **2¢ / EXCISE / TAX** as **RP-1170**.

RP-1170 - 2¢ / EXCISE / TAX on 1/14th pound, imperforate, control **F4630785**
Coded **1-18-E** by "Tuckett Tobacco", Hamilton

E2855633	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E3136635	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-7-42**
E3580686	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-7-42**
E3830094	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-7-42**
E3911738	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E4031206	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E4062177	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E4243708	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E4299997	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / AMC**
E4570522	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / AMC**

E4624664	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E4625880	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E5057166	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E5620282	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / BMC**
E6089752	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-7-42**
E6423341	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-7-42**
E6427595	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-7-42**
E6969478	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E7207093	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-7-42**
E7819928	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-7-42**
E8030759	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E8124878	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E8507609	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E8547591	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E8853013	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E9239510	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E9259475	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E9411677	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
E9837618	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-8-42**
F0014749	07/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMC**
F0049365	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F0165822	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F0472778	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F0831588	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-8-42**
F1019542	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F2595210	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-8-42**
F2742583★	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F3277691	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F3787425	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F3818362	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-8-42**
F3831761	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-8-42**
F3962035	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, coded **6-10D / BMC**
F4630785★	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, coded **1-18-E** only
F5002470	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F5157146	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound imperforate, mimeo **1-10-D-8-42**
F6069608	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-8-42**
F6701278	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F6739989	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-8-42**
F6740676	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-8-42**
F6745776	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-8-42**
F7113500	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-8-42**
F7282243	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F7388910	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F7815428	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F8190306	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F8191302	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F8313573	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMC**
F8581234	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / CMC**
F8721485	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-8-42**
F8721665	08/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-8-42**
F9609195		RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, rollered **1-10-D**
F9908065	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **1-23D / 92**
G1079676		RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, rollered **1-10-D**
G1271924	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / CMC**
G1465579		RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, rollered **1-10-D**
G1503838		RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, rollered **1-10-D**
G1810554		RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, rollered **1-10-D**
G2548323		RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, rollered **1-10-D**
G3030417	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-9-42**
G3038697	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-9-42**
G3081116	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-9-42**
G4205220	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / CMC**

G5020987	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / CMC**
G5150171	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-9-42**
G5772420	09/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-9-42**
G7358573	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / AMD**
G7745320	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
G8146784	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
G8223080	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
G8679704		RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, rollered **1-10-D**
G8865622	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
G9457462	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
G9601622	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
G9602282	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
G9725083	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
G9733332	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
H0074880	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H0074884	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H0102377	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H0116738	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H0225648	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
H0434263	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H0975535	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H1026950	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H1243708	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / AMD**
H2126488	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
H2126518	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
H2646799	10/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-10-42**
H4261891	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / BMD**
H4852230	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
H4865310	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
H5682987	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMD**
H6036177★	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
H6325655	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMD**
H6597944	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMD**
H6975232	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
H7613011	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
H8339946★	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMD**
H8872015	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMD**
H8894349	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
H9077107	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
H9529063	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BMD**
H9770383	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
J0414128	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
J1257307	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **1-18-E / CMD**
J1279027	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **1-18-E / CMD**
J1321051	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / CMD**
J2301854	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
J2938582	11/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-11-42**
J3867388	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J3869759	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J3945297	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J4276641	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J4388805	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J4434539	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J4488755	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J4521807	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J4588977	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J5078756	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J5826796	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J6094930	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J6331420	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / CMD**
J7104845	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J7503335	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**

J7786127	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J7879302	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J7984662	12/42	RP-879	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J7984692	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J8208644	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
J8517599	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / ANA**

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1 to 2¢ per ounce (or fraction thereof) "Imperial Tobacco", Granby, re-surcharged sheets of **RP-879** with their 3 mm. deep blue Gothic **4¢**, plus ■ a 4 mm. square deep blue *killer*, as the company provisional **RP-1256**. This was a *one-time* re-surcharge / code cancellation. Prior to the 1943 Budget Granby was producing the 1/14th pound pouch infrequently and these sheets of **RP-879** had remained unused until after the Budget was tabled.

RP-1256 - **4¢** ■ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **J8992346**
One-time coded **1-23D / AOB** by "Imperial Tobacco", Granby, in April 1943

J8986417	04/43	RP-1256	**4¢** ■ over **2¢ / EXCISE / TAX** on 1/14th pounds, coded **1-23D / AOB**
J8992346★	04/43	RP-1256	**4¢** ■ over **2¢ / EXCISE / TAX** on 1/14th pounds, coded **1-23D / AOB**
J8993892	04/43	RP-1256	**4¢** ■ over **2¢ / EXCISE / TAX** on 1/14th pounds, coded **1-23D / AOB**

Meanwhile prior to the March 1943 Budget the manufacturers had continued use of **RP-1170** - the BABN 1942 general distribution **2¢ / EXCISE / TAX** dark blue surcharged 1/14th pound strip.

RP-1170 - **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K3606769**
Coded **1-10-D-1-43** by "Macdonald Tobacco", Montreal, in January 1943

J9943289	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / ANA**
J9991094	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / ANA**
K0981484	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / CMD**
K1021179	12/42	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-12-42**
K1668751	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / ANA**
K1931280	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / ANA**
K2563944	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-1-43**
K2796508	02/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BOA**
K3048923	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-1-43**
K3602471	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-1-43**
K3606769★	01/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-1-43**
K4042926	02/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BOA**
K4161586	02/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **6-10D / BOA**
K4587139	02/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-2-43**
K4646995	02/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, mimeo **1-10-D-2-43**
K5263922	02/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / BOA**
K5457781	02/43	RP-1170	**2¢ / EXCISE / TAX** on 1/14th pound, imperforate, coded **7-13D / BOA**

To keep production moving when the Budget of March 3rd 1943 was tabled "Tuckett Tobacco", Hamilton, ***hand-stamped*** their *on-hand* strips of **RP-1170** with a sloppy deep blue 8 mm. Gothic re-surcharge **4¢** as **RP-1387**. These hand-stamped copies are date coded **1-18-E / BOA** remnants from the production of February 1943, but must have

used in the first week of March 1943.

RP-1387 - 4¢ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K5738405**
Hand-stamped re-surcharge by "Tuckett Tobacco", Hamilton, in March 1943 - pre-coded **1-18-E / BOA** for February

K5738405★	03/43	RP-1387	**4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-18-E / BOA**

Early in 1943 BABN overprinted **RP-876 (**the *obsolete* imperforate 2/29th pound strip) for use at 1/14th pound. The control numbers continue the 2/29th pound sequence, thus indicating that the sheets had been previously numbered as the 2/29th pound strip and were taken from the BABN, or Ottawa, vault.

The format was a variation of the BABN 1939 format. It was identical to **RP-1000 / 1013** with the right **1/14** being omitted since the control numbers occupied this space, or to **RP-1015 / 1029** with the Gothic inscription TWO TWENTY-NINTHS **/ LB.** TOBACCO omitted. The center was inscribed with an 8 mm. Roman **1/14** and the left end bears a 2½ mm. Gothic **1/14**. To meet the 1942 Budget the sheets were surcharged in the cancellation panel with a two-line dark blue 2½ and 1 mm. Gothic **2¢ / EXCISE TAX** as provisional **RP-1218**.

RP-1218 - 2¢ / EXCISE TAX and **1/14** over 2/29th pound, imperforate, control **B5526875**
Mimeographed **1-10-D-2-43** by "Macdonald Tobacco", Montreal, in February 1943

B5162174	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5526875★	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5636102	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5698113★	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5821285	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5821585	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5821405	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5848419	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B5854450	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6040834	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6219480★	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6219540	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6219750	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6220560	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6341554	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6361721	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6361811	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6511480★	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6530499	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6634091	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6635005	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6688745	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6689695	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B6834035★	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B7108425	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**

B7108515	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B7108755	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B7109025	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B7121700	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**
B7133983	02/43	RP-1218	**2¢ / EXCISE TAX** and **1/14** over 2/29th pound, mimeographed **1-10-D-2-43**

When the Budget of March 3rd 1943 doubled the *excise tax* from 1¢ to 2¢ per ounce (or fraction thereof) "Tuckett Tobacco" re-surcharged **RP-1170** with a 3 mm. tall E's blue **4¢ / EXCISE TAX** using a Roman figure and Gothic lettering, plus a Roman 6½ mm. killer **X** and the company code **1-18-E**, in a *one-time* operation, as the provisional **RP-1398**. Probably the initial re-surcharge was made using *on-hand* sheets, and the next re-surcharge was made on sheets obtained post-Budget.

RP-1398 - 4¢ / EXCISE TAX plus **X** and **1-18-E** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K5770439**
One-time machine printed re-surcharge by "Tuckett Tobacco" for the March 1943 Budget

K5745791	RP-1398	**4¢ / EXCISE TAX** with **X** **1-18-E** on **2¢ / EXCISE / TAX** on 1/14th pound
K5770439★	RP-1398	**4¢ / EXCISE TAX** with **X** **1-18-E** on **2¢ / EXCISE / TAX** on 1/14th pound

Later sheets of **RP-1170** were re-surcharged with their usual light blue *one-time* combined company code **1-18-E** followed by a 6 mm. Roman **4c**, with a 3 mm. compressed Gothic killer **XX** as the company provisional **RP-1407**.

RP-1407 - 1-18-E 4c XX over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K5865659**
One-time re-surcharge by "Tuckett Tobacco", Hamilton, for the March 1943 Budget

K5779712	RP-1407	**1-18-E 4c XX** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K5865659★	RP-1407	**1-18-E 4c XX** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K5936646	RP-1407	**1-18-E 4c XX** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K5938885	RP-1407	**1-18-E 4c XX** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate

Note: Tuckett Tobacco, Hamilton, ***did not*** code date its production after July 1943. In December 1943 they resumed code dating using **1-18-E / COD**. By January 1944, when they ran out of red ink, use of the black **1-18-E / COD** resumed.

Under the March 1943 Budget "Macdonald Tobacco" re-surcharged **RP-1170** with a ***black*** mimeograph using a wide, hollow, *hand-drawn* 8 to 10 mm. Roman 4¢ plus ▭ a cross-hatched 8 x 4 mm. *killer slug* as the company provisional **RP-1324**. As would be expected for a handmade stencil there are multiple variations in both the mimeographed figure and in the killer.

RP-1324 - 4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate, control K6852631
A "Macdonald Tobacco" ***black*** mimeographed manuscript re-surcharge for the March 1943 Budget

K6577387	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6577267	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6607750	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6752767	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6843241★	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6852031	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6852601	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6852631★	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6853081	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6858989	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6861089	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6860339	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6860369	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate
K6867898	RP-1324	4¢ ▭ over 2¢ / EXCISE / TAX on 1/14th pound, imperforate

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Another "Macdonald Tobacco" re-surcharge format, on sheets obtained under the new excise tax payment schema used a three-line typewritten mimeograph in violet ink 4¢ / Excise / Tax, plus five stacked violet killer X's as XX / XXX catalogued as **RP-1315**.

RP-1315 - 4¢ / Excise / Tax and XX / XXX over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K7030744**
A typewritten mimeographed re-surcharge by "Macdonald Tobacco", for the 1943 Budget

K7031191	RP-1315	4¢ / Excise / Tax and XX / XXX on 2¢ / EXCISE / TAX on 1/14th pound
K7030744★	RP-1315	4¢ / Excise / Tax and XX / XXX on 2¢ / EXCISE / TAX on 1/14th pound
K7041961	RP-1315	4¢ / Excise / Tax and XX / XXX on 2¢ / EXCISE / TAX on 1/14th pound
K7043131	RP-1315	4¢ / Excise / Tax and XX / XXX on 2¢ / EXCISE / TAX on 1/14th pound

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Under the March 1943 Budget "Macdonald Tobacco" re-surcharged **RP-1170** with a ***violet*** mimeograph using a wide, hollow, *hand-drawn* 8 to 10 mm. Roman 4¢ and *killer* ▭ as the company provisional **RP-1325**. As would be expected for a handmade stencil there are multiple variations in both the mimeographed figure and in the killer.

RP-1325 - 4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K7105630**
Macdonald Tobacco - the ***violet*** re-surcharge for the March 1943 Budget

K7105630★	RP-1325	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pounds, imperforate

It is possible that Macdonald Tobacco was receiving strip from Ottawa that had been returned by the smaller manufacturers, and was applying various company re-surcharges to indicate the origin of the strip. Were the *hand-formed* large letter mimeographed re-surcharges used to indicate product which was *excise-tax payable*, and the typed mimeographed re-surcharges (as above) used to indicate product that was *excise tax paid*?

In a later re-surcharge, "Macdonald Tobacco" *in black ink* re-used the mimeographed hand-drawn wide, hollow 8 to 10 mm. 4¢ ▭ as **RP-1324**. There are many variants in this hand-drawn stencil and probably no two positions on the stencil are identical. This adds confusion to my previous thoughts about the ***black*** and ***violet*** mimeographed surcharges being made on *pre-Budget* and *post-Budget* sheets. Since tax stamps were now being supplied on demand they may have been simply using whatever ink remained. *The illustrated strip is not in the collection*.

RP-1324 - 4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K7348172**
The ***black*** mimeographed re-surcharge by "Macdonald Tobacco", Montreal, for the March 1943 Budget

K7190522	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7190822	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7194482	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7212752	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7219885	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7224325	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7226305	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7227805	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7348172	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate
K7399420	RP-1324	4¢ ▭ over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate

It is unfortunate that Macdonald Tobacco had ceased code dating their production at this time. Whether the preceding sheets were used in control number sequence, or whether the secretaries stencilling the various batches of sheets paid any attention to the control sequences is now impossible to determine.

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce (or fraction thereof), BABN re-surcharged their sheets of **RP-1170** with their 3 mm. dark blue Gothic **4¢**, plus the three 7 mm. horizontally stacked *killer lines* as **RP-1582**.

RP-1582 - **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **K8378386**
Roller coded **AOB / 6-10D** by "Imperial Tobacco", Montreal, in April 1943

K7488419	03/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, apparently unused
K8194690	03/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / COA**
K8262207	03/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, mimeo **1-10-D-3-43**
K8345277	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8378386★	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8424619	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8709037	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8724105	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8724138	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8724277	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8724279	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8724280	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8724281	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8724282	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8736791	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8758870	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8758872	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8758875	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8758876	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8758883	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8758887	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K8758894	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
K9188677	04/43	RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **6-10D / AOB**
L0315162		RP-1582	**4¢** on **2¢ / EXCISE / TAX** on 1/14th pound, imperf, coded **1-18-E** only

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--- The 8 mm. Gothic 1/10 overprint of P-808 - under the March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax BABN had re-surcharged their stock of **RP-1170** with their usual 3 mm. Gothic **4¢**, plus the three horizontally stacked 7 mm. *killer lines*, as **RP-1582** - ut infra.

When legislation subsequent to the Budget of 1943 prohibited the production of tobacco packages smaller than 1/12th pound, these *obsolete* sheets of **RP-1582** were overprinted by BABN for use at 1/10th pounds, with a dark blue central 8 mm. Gothic **1/10** and a vertically positioned 4 mm. Gothic killer **1/10** at the ends as **RP-1631**. The control numbers match and continue the 1/14th pound sequence, since they had been originally applied when the sheets were initially surcharged as **RP-1170** under the June 1942 Budget.

RP-1631 - **1/10** on **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **L3748321**
Mimeographed **1-10-D-7-43** by "Macdonald Tobacco", Montreal, in July 1943

L1658547	06/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-18-E / COB**
L1662986	06/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-18-E / COB**
L1759357	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-18-E / AOC**
L2580915	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L2656717		RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound
L2580915	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L2768655	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L2989206	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3494060	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3498627	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3748321★	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3873333	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3874203	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3874593	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3881793	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3883199	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3934851	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4185272★	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4193131★	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4218273★	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4594253	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4661444	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4787193	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4929567	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4982109	07/43	RP-1631	**1/10** and **4¢** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**

--- Note: ***apparently this was the end of the 1/14th pound control number sequence*** **---**

The control numbers on the 1/14th pound strip have run through the 17 lettered alphabetic sequence from **0000001** to **R9999999** (omitting "**I**" and "**O**"), and have repeated from **0000001** to **L4982109**, so at this point the 1/14th pound grand total is 284,982,109 strips. Note: each alphabetic letter sequence covers 10,000,000 strips.

--- The dark blue 8 mm. Gothic 1/10 overprint on RP-879 - under the 1943 Budget ---

When legislation subsequent to the Budget of March 1943 abolished the packaging of sizes smaller than 1/12th pounds, BABN surcharged *control-free* sheets of **RP-879 (**the imperforate 1/14th pound strip) for use at 1/10th

pound with the requisite 3 and 2 mm. **4¢ / EXCISE / TAX**, adding a central 8 mm. Gothic **1/10** and a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends as **RP-1691**. The control numbers are in the *1/10th pound sequence*, since the sheets *had not* been previously numbered for 1/14th pound usage.

RP-1691 - **1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **M0181021**
Coded **7-13D / BOC** by "B. Houde Tobacco", Quebec City, in August 1943

M0181021★	08/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, coded **7-13D / BOC**
M0370450	08/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, coded **4-50-E / C. H. 3**
M0532119	09/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, coded **4-50-E / C. I. 3**
M0554286	09/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, coded **4-50-E / C. I. 3**
M0555584	10/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, coded **4-50-E / C. J. 3**
M0637686	08/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, coded **1-10-D - 8 - 43**
M0770140★		RP-1691	**1/10** and **4¢ / EXCISE / TAX** on 1/14th pound, unreadable green roller

I feel that in 1943, when this new excise legislation was introduced, the "Customs & Excise" Area Collector (who both held and controlled the distribution of the excise tax strips) surveyed his vault holdings, and ***credited*** the company with the pre-Budget *excise duty* and *excise tax* of its contents. From that point forward, the company was ***debited*** monthly for any strips used. This is the only way that the company could be rid of their old strips and avoid ***double payment*** of excise, once the monthly payment of excise (based on production) had been introduced.

--- The 2½ mm. dark blue Roman overprint and re-surcharge of RP-1162 - for 1943 ---

Due to wartime restrictions on packaging of sizes smaller than 1/12th pounds, there was no ***4¢ - EXCISE / TAX*** surcharged 1/14th pound "Series of 1942" strip issued for the Budget of March 1943. The first listed use of the

surcharge- free 1/14th pound strip **RP-1765** does not occur until 1956.

With the production of packages smaller than 1/12th pounds restricted "Rock City Tobacco", Quebec**,** overprinted and re-surcharged *obsolete* sheets of **RP-1162** (the 1942 **1¢ / EXCISE / TAX** surcharged 1/17th pound strip) in dark blue ink using a 2½ mm. Roman **4c.** with a 4 x 2 mm. *killer* slug plus a central (50 x 2 mm.) dark blue *killer* bar, and 3 mm. Roman **1/14** as a *killer* at each of the ends as the company provisional **RP-1368**. *The controls naturally continue in the 1/17th pound sequence*. The left end overprint reads vertically up, while the right end reads vertically down. This re-surcharge shows type variants, with strips using a 3 mm. Gothic **4c.** being catalogued as **RP-1369**.

RP-1368 - **4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate, control **L3066839**
The normal Rock City overprint - with the 2½ mm. ***Roman*** figure re-surcharge

L3066839★	RP-1368	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate

RP-1369 - **4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate, control **L3179008**
The *variant* Rock City overprint - with a 3 mm. ***Gothic*** figure re-surcharge

L3124405★	RP-1369	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L3179008★	RP-1369	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L3188940	RP-1368	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L3355763	RP-1368	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L3356783	RP-1368	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L3357923	RP-1368	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L3424081	RP-1368	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate
L3430460	RP-1368	**4c** and **1/14** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate

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The *excise duty* post-1940 was 35¢ per pound. Thus 17,000 copies of **P-702** (*on-hand* at Rock City in March 1943) at 1/17th pounds per strip would amount to 1,000 pounds of tobacco, and would represent (0.35 x 1,000) = $350.00 in *excise duty*. The 1942 *excise tax* was 1¢ per strip, (0.01 x 17,000) or $ 170.00 - for a total tax ***credit*** of $ 350.00 + 170.00 = $**520.00**.

Converted to 1/14th pounds for 1943 as **P-854**, the 17,000 copies now cover (17/14 x 17,000) 1,214 pounds of tobacco which would represent (0.35 x 1,214) = $ 424.90 in excise duty. The *excise tax* on the 1/14th pound strips was 4¢ per strip or (0.04 x 17,000) = $680.00, for a total tax ***debit*** of (424.90 + 680.00) = $**1104.90** per 17,000 converted strips - interesting, at least to me!

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1-14 pound],
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August 24th 2013 - JBH